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(54) Title: WET GRANULATION PROCESS

(57) **Abstract:** The invention is in the field of pharmaceutical dosage forms, and more particularly in the field of pharmaceutical granules and processes for making granules. The invention provides a process for preparing pharmaceutical granules which contain an active ingredient in the form of a salt, said process comprising the steps of (a) providing a powder containing the active ingredient as a free base or acid, and (b) agglomerating the powder by adding a granulation liquid to form granules; wherein step (b) is conducted in the presence of a neutralization agent capable of neutralizing the active ingredient, and for a sufficient amount of time to allow the active ingredient to become at least partially converted into a salt. The invention also provides pharmaceutical granules obtainable by said process and pharmaceutical compositions comprising said granules. The invention further provides the use of pharmaceutical granules for the pulmonary delivery of an active ingredient.

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